

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO**

<b>UNITED STATES OF AMERICA,</b>	)	<b>CASE NO. 1:09CR489</b>
	)	
<b>PLAINTIFF</b>	)	<b>JUDGE PETER C. ECONOMUS</b>
	)	
<b>V.</b>	)	
	)	
<b>BYRON L. HARPER,</b>	)	
	)	<b>ORDER</b>
<b>DEFENDANT.</b>	)	
	)	

This matter is before the Court upon Magistrate Judge George J. Limbert's Report and Recommendation that the Court ACCEPT Defendant Byron L. Harper's ("Defendant") plea of guilty and enter a finding of guilty against Defendant. (Dkt. # 11).

On November 17, 2009, the government filed an Information against Defendant. (Dkt. # 1). On November 18, 2009, this Court issued an order assigning this case to Magistrate Judge Limbert for the purposes of arraignment and receiving Defendant's guilty plea. (Dkt. # 2). Defendant waived indictment on December 9, 2009. (Dkt. # 8).

On December 9, 2009, a hearing was held in which Defendant entered a plea of guilty to Count 1 of the Indictment, assisting in the preparation of a false tax return, in violation of 26 U.S.C. § 7602(2). Magistrate Judge Limbert received Defendant's

guilty plea and issued a Report and Recommendation (“R&R”) recommending that this Court accept the plea and enter a finding of guilty. (Dkt. # 11).

Neither party objected to the Magistrate Judge’s R&R in the ten days after it was issued.

On *de novo* review of the record, the Magistrate Judge’s R&R is adopted. The Defendant was found to be competent to enter a plea. The Defendant understood his constitutional rights. He is aware of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds that the plea was entered knowingly, intelligently, and voluntarily. The Defendant’s plea of guilty is approved.

Therefore, the Defendant is adjudged guilty of Count 1 of the Indictment, in violation of 26 U.S.C. § 7602(2). The sentencing will be held on March 9, 2010, at 10:00 a.m.

**IT IS SO ORDERED.**

/s/ Peter C. Economus - January 6, 2010  
**PETER C. ECONOMUS**  
**UNITED STATES DISTRICT JUDGE**